

The Crystal Spoon Corp.  
Chapter 11 [Case No.: 22-22277-shl]

Claims Analysis

Bar Date: July 11, 2022

<u>Claim No.</u>	<u>Creditor</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>
1	U.S. Trustee Payment Center			\$145,761.82
2	NYS Dept. of Taxation & Finance	\$102,867.19	\$24,717.46	\$18,246.13
3	NYS Dept. of Labor			\$42,322.43
4	Consolidated Edison			\$27,558.92
5	Internal Revenue Service		\$182,795.70	\$166,178.75
6	Fedex			\$50,326.30
7	Ginsberg's			\$44,727.18
8	U.S. Small Business Admin	\$160,772.26		
9	NYIP Owner I LLC			\$47,130.20
10	NYS Dept. of Taxation & Finance		\$50.00	
Total:		\$263,639.45	\$207,563.16	\$542,251.73

# Southern District of New York Claims Register

[22-22277-shl The Crystal Spoon Corp.](#)

**Judge:** Sean H. Lane**Chapter:** 11**Office:** White Plains**Last Date to file claims:** 07/11/2022**Trustee:** Salvatore LaMonica**Last Date to file (Govt):**

**Creditor:** (7946810)  
U.S. Trustee Payment Center  
P.O. Box 6200-19  
Portland, OR 97228

**Claim No:** 1  
*Original Filed*  
*Date:* 05/20/2022  
*Original Entered*  
*Date:* 05/20/2022

**Status:**  
*Filed by:* CR  
*Entered by:* Linda Riffkin  
*Modified:*

Amount claimed: \$145761.82

**History:**

[Details](#)  [1-1](#) 05/20/2022 Claim #1 filed by U.S. Trustee Payment Center, Amount claimed: \$145761.82 (Riffkin, Linda)

**Description:** (1-1) unsecured claim for U.S. Trustee Quarterly fees from prior case

**Remarks:** (1-1) fees under chapter 123 of Title 28, United States Code

**Creditor:** (7947063)  
New York State Department of Taxation & Finance  
Bankruptcy Section  
P O Box 5300  
Albany New York 12205-0300

**Claim No:** 2  
*Original Filed*  
*Date:* 05/24/2022  
*Original Entered*  
*Date:* 05/24/2022  
*Last Amendment*  
*Filed:* 03/27/2023  
*Last Amendment*  
*Entered:* 03/27/2023


**Status:**  
*Filed by:* CR  
*Entered by:* David M Pugliese  
*Modified:*


Amount claimed: \$145830.78


Secured claimed: \$102867.19


Priority claimed: \$24717.46


**History:**


[Details](#)  [2-6](#) 03/27/2023 Amended Claim #2 filed by New York State Department of Taxation & Finance, Amount claimed: \$145830.78 (Pugliese, David)

[Details](#)  [2-5](#) 02/09/2023 Amended Claim #2 filed by New York State Department of Taxation & Finance, Amount claimed: \$150889.66 (Pugliese, David)

[Details](#)  [2-4](#) 01/11/2023 Amended Claim #2 filed by New York State Department of Taxation & Finance, Amount claimed: \$156359.76 (Pugliese, David)

[Details](#)  [2-3](#) 01/09/2023 Amended Claim #2 filed by New York State Department of Taxation & Finance, Amount claimed: \$155171.14 (Pugliese, David)

[Details](#)  [2-2](#) 09/26/2022 Amended Claim #2 filed by New York State Department of Taxation & Finance, Amount claimed: \$154202.44 (Pugliese, David)

[Details](#)  [2-1](#) 05/24/2022 Claim #2 filed by New York State Department of Taxation & Finance, Amount claimed: \$135405.18 (Pugliese, David)

**Description:** (2-6) 5th amended pre petition proof of claim

(2-5) 4th amended pre petition proof of claim

(2-4) 3rd amended pre petition proof of claim

(2-3) 2nd amended pre petition proof of claim

(2-2) 1st amended pre petition proof of claim

(2-1) pre petition proof of claim

**Remarks:**

**Creditor:** (7947250)  
NEW YORK STATE DEPARTMENT OF  
LABOR  
STATE CAMPUS BLDG 12 RM 256  
ALBANY, NY 12240

**Claim No: 3**  
*Original Filed*  
*Date: 05/25/2022*  
*Original Entered*  
*Date: 05/25/2022*  
*Last Amendment*  
*Filed: 10/20/2022*  
*Last Amendment*  
*Entered: 10/20/2022*

**Status:**  
*Filed by: CR*  
*Entered by: Admin.*  
*Modified: 10/20/2022*

Amount claimed: \$42322.43

Priority claimed: \$42322.43

**History:**

[Details](#) ● [3-2](#) 10/20/2022 Amended Claim #3 filed by NEW YORK STATE DEPARTMENT OF LABOR, Amount claimed: \$42322.43 (Admin.)

[Details](#) ● [3-1](#) 05/25/2022 Claim #3 filed by NEW YORK STATE DEPARTMENT OF LABOR, Amount claimed: \$40416.71 (Admin.)

**Description:**

**Remarks:** (3-2) Account Number (last 4 digits):7627

(3-1) Account Number (last 4 digits):7627

**Creditor:** (7947444)  
CONSOLIDATED EDISON COMPANY OF  
NEW YORK, INC  
BANKRUPTCY / EAG GROUP  
4 IRVING PLACE 9TH FLOOR  
NEW YORK, NY 10003

**Claim No: 4**  
*Original Filed*  
*Date: 05/26/2022*  
*Original Entered*  
*Date: 05/26/2022*

**Status:**  
*Filed by: CR*  
*Entered by: Admin.*  
*Modified:*

Amount claimed: \$27558.92

**History:**

[Details](#) ● [4-1](#) 05/26/2022 Claim #4 filed by CONSOLIDATED EDISON COMPANY OF NEW YORK, INC, Amount claimed: \$27558.92 (Admin.)

**Description:**

**Remarks:** (4-1) Account Number (last 4 digits):#9

**Creditor:** (7948855)  
Internal Revenue Service  
Post Office Box 7346  
Philadelphia, PA 19101-7346

**Claim No: 5**  
*Original Filed*  
*Date: 06/02/2022*  
*Original Entered*  
*Date: 06/02/2022*  
*Last Amendment*  
*Filed: 06/07/2023*  
*Last Amendment*  
*Entered: 06/07/2023*

**Status:**  
*Filed by: CR*  
*Entered by: Maria Valerio*  
*Modified:*

Amount claimed: \$348974.45

Secured claimed: \$0.00

Priority claimed: \$182795.70

**History:**

[Details](#) ● [5-3](#) 06/07/2023 Amended Claim #5 filed by Internal Revenue Service, Amount claimed: \$348974.45 (Valerio, Maria)

[Details](#) ● [5-2](#) 11/22/2022 Amended Claim #5 filed by Internal Revenue Service, Amount claimed: \$275290.90 (Valerio, Maria)

[Details](#) ● [5-1](#) 06/02/2022 Claim #5 filed by Internal Revenue Service, Amount claimed: \$304987.90 (Valerio, Maria)

**Description:**

**Remarks:**

**Creditor:** (7949069)  
Fedex Corporate Services Inc  
3965 Airways Blvd, Module G, 3rd Floor  
Memphis, TN 38116-5017

**Claim No: 6**  
*Original Filed*  
*Date: 06/02/2022*  
*Original Entered*  
*Date: 06/02/2022*

**Status:**  
*Filed by: CR*  
*Entered by: Admin.*  
*Modified:*

Amount claimed: \$50326.30

**History:**

[Details](#) ● [6-1](#) 06/02/2022 Claim #6 filed by Fedex Corporate Services Inc, Amount claimed: \$50326.30 (Admin.)

**Description:**

**Remarks:** (6-1) Account Number (last 4 digits):3770

**Creditor:** (7945999)  
GINSBERG'S  
P.O. BOX 17 ROUTE 66  
HUDSON, NY 12534

**Claim No: 7**  
*Original Filed*  
*Date: 06/03/2022*  
*Original Entered*  
*Date: 06/03/2022*

**Status:**  
*Filed by: CR*  
*Entered by: Admin.*  
*Modified:*

Amount claimed: \$44727.18

**History:**

[Details](#) ● [7-1](#) 06/03/2022 Claim #7 filed by GINSBERG'S, Amount claimed: \$44727.18 (Admin.)

**Description:**

**Remarks:** (7-1) Account Number (last 4 digits):1720

**Creditor:** (7956207)  
U.S. Small Business Administration  
200 W. Santa Ana Blvd., Ste 740  
Santa Ana, CA 92701

**Claim No: 8**  
*Original Filed*  
*Date: 07/07/2022*  
*Original Entered*  
*Date: 07/07/2022*

**Status:**  
*Filed by: CR*  
*Entered by: Admin.*  
*Modified:*

Amount claimed: \$160772.26

Secured claimed: \$160772.26

**History:**

[Details](#) ● [8-1](#) 07/07/2022 Claim #8 filed by U.S. Small Business Administration, Amount claimed: \$160772.26 (Admin.)

**Description:**

**Remarks:** (8-1) Account Number (last 4 digits):7910

**Creditor:** (7956330)  
NYIP Owner I LLC  
c/o Reich Reich & Reich, P.C.  
235 Main Street, Suite 450  
White Plains, NY 10601

**Claim No: 9**  
*Original Filed*  
*Date: 07/08/2022*  
*Original Entered*  
*Date: 07/08/2022*

**Status:**  
*Filed by: CR*  
*Entered by: Nicholas A. Pasalides*  
*Modified:*

Amount claimed: \$47130.20

**History:**

[Details](#) ● [9-1](#) 07/08/2022 Claim #9 filed by NYIP Owner I LLC, Amount claimed: \$47130.20 (Pasalides, Nicholas)

**Description:** (9-1) Arrears due under a lease agreement

**Remarks:**

**Creditor:** (7947063)  
 New York State Department of Taxation &  
 Finance  
 Bankruptcy Section  
 P O Box 5300  
 Albany New York 12205-0300

**Claim No: 10**  
*Original Filed*  
*Date: 05/19/2023*  
*Original Entered*  
*Date: 05/19/2023*

**Status:**  
*Filed by: CR*  
*Entered by: David M Pugliese*  
*Modified:*

Amount claimed: \$50.00

Priority claimed: \$50.00

**History:**

[Details](#) ● [10-1](#) 05/19/2023 Claim #10 filed by New York State Department of Taxation & Finance, Amount claimed: \$50.00 (Pugliese, David)

**Description:** (10-1) period of administrative expense tax liability

**Remarks:**

## Claims Register Summary

**Case Name:** The Crystal Spoon Corp.

**Case Number:** 22-22277-shl

**Chapter:** 11

**Date Filed:** 05/18/2022

**Total Number Of Claims:** 10

<b>Total Amount Claimed*</b>	\$1013454.34
<b>Total Amount Allowed*</b>	

\*Includes general unsecured claims

**The values are reflective of the data entered. Always refer to claim documents for actual amounts.**

	<b>Claimed</b>	<b>Allowed</b>
<b>Secured</b>	\$263639.45	
<b>Priority</b>	\$249885.59	
<b>Administrative</b>		

<b>PACER Service Center</b>			
<b>Transaction Receipt</b>			
07/17/2023 11:16:49			
<b>PACER Login:</b>	fmalara245	<b>Client Code:</b>	
<b>Description:</b>	Claims Register	<b>Search Criteria:</b>	22-22277-shl Filed or Entered From: 7/5/2010 Filed or Entered To: 7/17/2023
<b>Billable Pages:</b>	2	<b>Cost:</b>	0.20